

EXHIBIT A

KIRPALANI DECLARATION

QUINN EMANUEL URQUHART OLIVER & HEDGES, LLP

Susheel Kirpalani (SK 8926)

51 Madison Avenue, 22nd Floor

New York, New York 10010

Telephone: (212) 849-7000

Telecopier: (212) 849-7100

Proposed Special Counsel For The

Official Committee Of Unsecured Creditors Of

Lehman Brothers Holdings Inc., et al.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:	
In re:	:	
	:	Chapter 11
LEHMAN BROTHERS HOLDINGS INC.,	:	
<u>ET AL.</u>	:	Case No. 08-13555 (JMP)
	:	
	:	(Jointly Administered)
Debtors.	:	
	:	
	:	
-----	X	

**DECLARATION OF SUSHEEL KIRPALANI IN SUPPORT OF
APPLICATION OF OFFICIAL COMMITTEE OF UNSECURED CREDITORS
OF LEHMAN BROTHERS HOLDINGS INC., ET AL., UNDER 11 U.S.C. §§ 328 AND
1103 AND FED. R. BANKR. P. 2014 AND 5002, FOR ORDER AUTHORIZING
RETENTION AND EMPLOYMENT OF QUINN EMANUEL URQUHART OLIVER &
HEDGES, LLP, AS SPECIAL COUNSEL, NUNC PRO TUNC TO SEPTEMBER 17, 2008**

Susheel Kirpalani, hereby declares, under penalty of perjury:

1. I am a member of the firm of Quinn Emanuel Urquhart Oliver & Hedges, LLP ("**Quinn Emanuel**" or the "**Firm**"), a law firm with offices at 51 Madison Avenue, New York, New York 10010, and in Los Angeles, San Francisco, Silicon Valley, California, London, England, and Tokyo, Japan.

2. Prior to joining Quinn Emanuel, from 2001 to 2007, I was a partner with the law firm of Milbank, Tweed, Hadley & McCloy LLP ("**Milbank**"), proposed lead counsel to the Creditors' Committee. I was associated with Milbank from 1998 to 2001.

3. I submit this declaration in connection with the application (the "**Application**") of the Official Committee of Unsecured Creditors (the "**Creditors' Committee**") of Lehman Brothers Holdings Inc. ("**LBHI**") and its affiliated debtors in possession (collectively, the "**Debtors**"), to retain and employ Quinn Emanuel *nunc pro tunc* effective as of September 17, 2008, as special counsel for the Creditors' Committee in the above-captioned cases, pursuant to sections 328 and 1103(a) of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (the "**Bankruptcy Code**"), and Rules 2014 and 5002 of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**"). Unless otherwise stated in this declaration, I have personal knowledge of the facts set forth herein. I will supplement this declaration if additional relevant information becomes available during the pendency of these cases.

4. On September 15, 2008, LBHI filed with this Court a voluntary petition for relief under chapter 11 of the Bankruptcy Code (the "**Initial Petition Date**"). Thereafter, (a) on September 16, 2008, LB 745 LLC filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code; (b) on September 23, 2008, PAMI Statler Arms LLC filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code; (c) on October 3, 2008, each of Lehman Brothers Commodities Services, Inc., Lehman Brothers Special Financings, Inc., and Lehman Brothers Finance, S.A. filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code; and (d) on October 5, 2008, each of Lehman Brothers Derivative Products Inc., Lehman Commercial Paper Inc., Lehman Brothers Commercial Corporation, Lehman Brothers Financial Products Inc., Fundo de Investimento Multimercado Credito Privado, Lehman Scottish Finance

L.P., CES Aviation LLC, CES Aviation V LLC, CES Aviation IX LLC, and East Dover Limited filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code (references to the “**Petition Date**” shall mean the date a particular Debtor filed its petition). The cases of each of the Debtors have been consolidated for procedural purposes with that of LBHI.

5. On September 17, 2008, the United States Trustee filed the Appointment of Committee of Unsecured Creditors (docket no. 62), and thereby appointed the Creditors’ Committee consisting of: (i) Wilmington Trust Company, as Indenture Trustee; (ii) The Bank of NY Mellon; (iii) Shinsei Bank, Limited; (iv) Mizuho Corporate Bank, Ltd., as Agent; (v) The Royal Bank of Scotland, PLC; (vi) Metlife; and (vii) RR Donnelley & Sons. RR Donnelley & Sons and The Royal Bank of Scotland, plc subsequently resigned as members of the Committee and on October 3, 2008, the United States Trustee filed the First Amended Appointment of Committee of Unsecured Creditors (docket no. 592) appointing The Vanguard Group Inc. and Aegon USA Investment Management as additional members of the Committee.

6. On September 17, 2008, the Creditors’ Committee, pursuant to section 1103(a) of the Bankruptcy Code, duly selected Milbank as lead counsel to the Creditors’ Committee.

7. After selecting Milbank as Creditors’ Committee counsel, the Creditors’ Committee determined that it would be necessary for it to retain separate counsel to represent it in connection with matters arising in or related to these chapter 11 cases where conflicts prevented Milbank from representing the Creditors’ Committee. On September 17, 2008, the Creditors’ Committee selected Quinn Emanuel as special counsel. The Creditors’ Committee believes that retaining Quinn Emanuel as special counsel is reasonable and necessary in order for the Creditors’ Committee to discharge its responsibilities.

**QUINN EMANUEL'S CONNECTIONS WITH THE
DEBTOR OR ITS AFFILIATES**

8. I am not, nor is Quinn Emanuel, an insider of the Debtors. Except as provided herein, neither Quinn Emanuel nor I hold directly any claim, debt, or equity security of the Debtors. As of the date hereof, one Quinn Emanuel associate directly owns 2,000 shares of stock in LBHI. Other employees may own stock in the Debtors indirectly through participation in investment funds or managed accounts. Quinn Emanuel has implemented ethical screening procedures to ensure that no confidential information learned in connection with the representation of the Creditors' Committee will be disclosed these employees.

9. To the best of my knowledge, information, and belief, no member of Quinn Emanuel has been, within two years from the date of the filing of the Debtors' petitions, a director, officer, or employee of the Debtors as specified in subparagraph (C) of 11 U.S.C. § 101(14).

10. Quinn Emanuel does not have an interest adverse to the interests of the Debtors' estates or of any class of creditors or equity security holders of the Debtors, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors.

11. Except as otherwise set forth herein, Quinn Emanuel currently does not represent the Debtors or any of their affiliates. During my tenure at Milbank, I did not represent any of the Debtors or any entity affiliated with the Debtors, nor was I involved in any transaction with the Debtors or their affiliates.

12. As of the date hereof, Quinn Emanuel represents funds managed or advised by entities affiliated with the Debtors in a multi-plaintiff action against executives and third parties relating to the demise of the now-defunct beverage manufacturer Le Nature's, Inc.

13. In addition, prior to the bankruptcy filing, Quinn Emanuel previously represented entities affiliated with the Debtors, but such matters are concluded.

14. Quinn Emanuel, which employs approximately 400 attorneys in six offices across three continents, has a large and diversified legal practice that encompasses the representation of, and representations adverse to select financial institutions, partnerships, limited liability companies, corporations, and creditors' committees, some of which are or may consider themselves to be (or in the case of committees, the members may consider themselves to be) creditors or parties in interest in the Debtors' chapter 11 cases, or otherwise to have interests in these cases. Quinn Emanuel presently represents entities, including American Home Mortgage Investment Corp., Extra Space Storage Co., and Gramercy Warehouse Funding I, LLC, asserting unsecured claims against certain of the Debtors or their non-debtor affiliates, in matters unrelated to these cases. Quinn Emanuel will not represent any such unsecured creditors in connection with the Debtors' bankruptcy cases. In addition, consistent with the limited scope of Quinn Emanuel's engagement as special counsel to the Creditors' Committee, Quinn Emanuel will not represent the Creditors' Committee in connection with claims asserted against the Debtors or their affiliates by its other clients.

15. Finally, Quinn Emanuel has implemented ethical screening procedures to ensure that no confidential information learned in connection with the representation of the Creditors' Committee will be disclosed or used by Quinn Emanuel attorneys advising such other clients. Thus, consistent with section 328(c) of the Bankruptcy Code, Quinn Emanuel is disinterested and does not represent or hold an interest adverse to the interests of the estate with respect to the matters on which Quinn Emanuel is proposed to be employed.

QUINN EMANUEL'S DISCLOSURE PROCEDURES

16. In preparing this declaration, I used a set of procedures developed by Quinn Emanuel to ensure compliance with the requirements of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Southern District of New York (the "**Local Rules**") regarding the retention of professionals by debtors under the Bankruptcy Code (the "**Quinn Emanuel Disclosure Procedures**"). Pursuant to the Quinn Emanuel Disclosure Procedures, I performed, or caused to be performed, the following actions to identify the parties relevant to this declaration and to ascertain Quinn Emanuel's connection to such parties:

(a) Based on publicly available information, including information obtained from the Debtors' proposed counsel, a list of (i) the Debtors and their significant debtor and non-debtor affiliates, (ii) the Debtors' professionals, (iii) the Debtors' thirty (30) largest unsecured creditors, (iv) any large (i.e., greater than five percent) equity holders of the Debtors'; (v) the Debtors' pre-petition and proposed post-petition lenders and counterparties to financial instruments (i.e., JP Morgan Chase Bank, N.A. and Citibank N.A.), and (vi) other potentially material adverse parties in interest as of the Petition Date was developed (the "**Potential Party List**"). Attached hereto as Schedule I are entities appearing on the Potential Party List that were provided to Quinn Emanuel by counsel to the Debtors. Attached hereto as Schedule II are entities appearing on the Potential Party List that were independently developed by Quinn Emanuel. Except to the extent provided herein, Quinn Emanuel may be adverse to all of the entities listed on the Potential Party List.

(b) Quinn Emanuel maintains a database containing the name of each current and former client, the name of the parties who are or were related or adverse to such current or former client, and the names of the Quinn Emanuel personnel who are or were

responsible for current or former matters for such client (the “**Database**”). Quinn Emanuel maintains the Database to include additional entities that become related to current and former clients.

(c) Quinn Emanuel compared the names included in the Potential Party List to the names in the Database to identify any matches, determine whether such matches are current or former clients, and identify the Quinn Emanuel personnel responsible for such matters (the “**Client Match List**”).

(d) Using information in the Database and by making specific inquiries of Quinn Emanuel personnel, I and an attorney working under my supervision verified that Quinn Emanuel does not represent any entity on the Client Match List in connection with these chapter 11 cases. An attorney under my supervision and I then reviewed the Client Match List and deleted obvious name coincidences. The remaining client connections were compiled for purposes of preparing this declaration.

QUINN EMANUEL’S CONNECTIONS WITH PARTIES IN INTEREST

17. Quinn Emanuel is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code in that Quinn Emanuel, its partners, counsel, and associates: (a) are not creditors, equity security holders, or insiders of the Debtors; (b) are not and were not, within two (2) years before the date of the filing of the Debtors’ chapter 11 petitions, a director, officer, or employee of the Debtors; and (c) do not have an interest materially adverse to the Debtors’ estates or of any class of creditors, by reason of any direct or indirect relationship to, connection with, or interest in the Debtors. Nor does Quinn Emanuel have any relationship to, connection with, or interest in the Debtors, except as otherwise set forth herein.

18. Quinn Emanuel is presently adverse to MetLife in a patent declaratory judgment action unrelated to these chapter 11 cases.

19. Quinn Emanuel is presently adverse to The Bank of New York Mellon in connection with Quinn Emanuel's representation of the Official Committee of Unsecured Creditors of Sentinel Management Group, Inc., and in connection with its representation of Lexington Insurance Company in the chapter 11 case of EnCap Golf Holdings.

20. Quinn Emanuel presently represents The Bank of New York Mellon as agent in connection with an out-of-court workout unrelated to the Debtors, their affiliates, or these chapter 11 cases. Quinn Emanuel cannot be adverse to The Bank of New York Mellon, except in its capacity as agent or trustee, or as a member of a class of similarly situated creditors, absent a waiver.

21. Quinn Emanuel presently represents AIG and certain of its affiliates in litigation matters unrelated the Debtors, their affiliates, or these chapter 11 cases. Quinn Emanuel cannot be adverse to AIG or their affiliates absent a waiver.

22. Quinn Emanuel presently represents Avaya Inc. in connection with a third party subpoena served against it in a patent litigation unrelated the Debtors, their affiliates, or these chapter 11 cases. Quinn Emanuel cannot be adverse to Avaya absent a waiver.

23. Quinn Emanuel presently represents Blackrock and Harbinger Capital Partners in a multi-plaintiff action against executives and third parties relating to the demise of the now-defunct beverage manufacturer Le Nature's, Inc.

24. Quinn Emanuel presently represents Gartner Group, Inc. and Computer Financial Consultant's Inc. in an action brought by a former employee unrelated the Debtors, their affiliates, or these chapter 11 cases.

25. Quinn Emanuel presently represents Continental Casualty Company in litigation matters unrelated the Debtors, their affiliates, or these chapter 11 cases. Quinn Emanuel cannot be adverse to Continental Casualty Company absent a waiver.

26. Quinn Emanuel presently represents affiliates of General Electric Capital Corporation in numerous patent and other litigation matters unrelated the Debtors, their affiliates, or these chapter 11 cases.

27. Quinn Emanuel presently represents IBM Corporation and its affiliates in various commercial and intellectual property disputes unrelated the Debtors, their affiliates, or these chapter 11 cases. Quinn Emanuel cannot be adverse to IBM Corporation or its affiliates absent a waiver.

28. Quinn Emanuel presently represents Morgan Stanley & Co. in litigation matters unrelated the Debtors, their affiliates, or these chapter 11 cases. Quinn Emanuel cannot be adverse to Morgan Stanley & Co. absent a waiver.

29. Quinn Emanuel presently represents Northrup Grumman in various intellectual property disputes unrelated the Debtors, their affiliates, or these chapter 11 cases. Quinn Emanuel cannot be adverse to Northrup Grumman absent a waiver.

30. Quinn Emanuel presently represents Sony Corporation in a patent dispute unrelated the Debtors, their affiliates, or these chapter 11 cases. Quinn Emanuel cannot be adverse to Sony Corporation absent a waiver.

31. Quinn Emanuel presently represents Vanguard Group Incorporated and its affiliates in connection with numerous litigation and intellectual property matters unrelated the Debtors, their affiliates, or these chapter 11 cases.

32. Quinn Emanuel presently represents Zurich American Insurance Company in litigation with an asbestos settlement trust unrelated the Debtors, their affiliates, or these chapter 11 cases. Quinn Emanuel cannot be adverse to Zurich American Insurance Corporation absent a waiver.

33. Quinn Emanuel presently represents an affiliate of Occidental Energy Marketing, Inc. in litigation matters unrelated the Debtors, their affiliates, or these chapter 11 cases. Quinn Emanuel cannot be adverse to Occidental Energy Marketing, Inc. absent a waiver.

34. Quinn Emanuel presently represents affiliates of Laminar Holdings LLC in various bankruptcy and restructuring matters unrelated the Debtors, their affiliates, or these chapter 11 cases. Quinn Emanuel cannot be adverse to Laminar Holdings LLC or its affiliates absent a waiver.

35. In addition to the specific disclosures above, Quinn Emanuel likely represents and may in the future represent, creditors of the Debtors or their affiliates in matters unrelated to the Debtors, their affiliates, or these chapter 11 cases. With the exception of AIG, Morgan Stanley & Co., Inc., IBM Corporation, Northrup Grumman, Occidental Oil and Gas Corporation, and Elliott Associates,¹ no such entity represented more than 1% of the firm's revenues in 2008, 2007, or 2006.

36. Prior to the formation of the Creditors' Committee, Quinn Emanuel advised entities regarding potential counterparty risk with a variety of broker-dealers and their affiliates, including the Debtors and their affiliates. Quinn Emanuel terminated those

¹ The only year in which Elliott Associates represented more than 1% of Quinn Emanuel's revenues was 2006. Quinn Emanuel presently represents an affiliate of Elliott Associates.

representations as to all matters involving the Debtors or its affiliates upon being retained by the Creditors' Committee.

37. Quinn Emanuel, from time to time, may work with, represent, engage, and receive referrals from the attorneys and financial advisors or consultants retained by the Debtors, the Creditors' Committee, or creditors of the Debtors.

38. Quinn Emanuel does not, and will not represent any entity other than the Creditors' Committee, in matters related to these chapter 11 cases. Quinn Emanuel may in the future represent entities that are claimants of, or interest holders in, the Debtors or their affiliates in matters unrelated to these chapter 11 cases.

39. As a matter of retention and disclosure policy, Quinn Emanuel will continue to apply the Quinn Emanuel Disclosure Procedures as additional information concerning entities having a connection to the Debtors is developed and will file appropriate supplemental disclosures with this Court, if necessary to ensure compliance with section 328(c) of the Bankruptcy Code.

40. Quinn Emanuel will work with Milbank to ensure there is no duplication of effort. As of the date hereof, Quinn Emanuel is responsible for investigating financial institutions and transactions which present a conflict of interest for lead counsel to the Creditors' Committee. Currently, this includes investigation and, if appropriate, litigation, against JPMC and other financial institutions that may have had dealings with the Debtors prior to the Petition Date. Quinn Emanuel may investigate or litigate against third parties which do not present a conflict of interest for lead counsel only to the extent the Creditors' Committee determines such investigation related to prior work and that efficiency requires Quinn Emanuel to represent the Creditors' Committee with respect to such matters.

QUINN EMANUEL'S RATES AND BILLING PRACTICES

41. If the Application is granted, subject to Court approval, compensation would be payable to Quinn Emanuel on an hourly basis, plus reimbursement of actual, necessary expenses and other charges incurred by the Firm.² As is the case with respect to work for all Firm clients, Quinn Emanuel's rates are subject to periodic adjustments to reflect economic and other market conditions. Currently, hourly rates of partners for Quinn Emanuel range from \$660 to \$950. Other attorneys' hourly rates, including counsel positions, range from \$380 to \$950. The hourly rates charged for Quinn Emanuel's legal assistants range from \$250 to \$280.

42. Quinn Emanuel's disbursement policies pass through all out-of-pocket expenses at actual cost, or at estimated actual cost when the actual cost is difficult to determine. These expenses include facsimiles, toll calls, overtime meals, computerized research, deliveries, court costs, transcript fees, travel, clerk fees, certain secretarial and other overtime expenses, and other expenses.

43. No promises have been received by Quinn Emanuel or any member, counsel, or associate thereof as to payment or compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code. Quinn Emanuel has no agreement with any other entity to share any compensation received by Quinn Emanuel or by any such entity.

44. The Application requests approval of its retention of Quinn Emanuel as special counsel to the Creditors' Committee on rates, terms and conditions consistent with what Quinn Emanuel charges in nonbankruptcy matters, namely, prompt payment of its hourly rates as

² The Creditors' Committee and Quinn Emanuel may in the future seek to amend the terms of Quinn Emanuel's retention, subject to Bankruptcy Court approval, to provide for prosecution of certain litigation claims on a contingency fee basis.

adjusted from time to time and reimbursement of out-of-pocket disbursements at cost or based on formulas that approximate the actual cost where the actual cost is not easily ascertainable.

Subject to these terms and conditions, and consistent with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, order of the Court, and the U.S. Trustee guidelines, Quinn Emanuel intends to apply for compensation for professional services rendered in these chapter 11 cases at its customary hourly rates and for reimbursement of expenses incurred in connection therewith.

45. The foregoing constitutes the statement of Quinn Emanuel pursuant to Bankruptcy Rule 2014.

46. The foregoing statements are true and correct to the best of my knowledge, information and belief.

October 21, 2008

/s/ Susheel Kirpalani
Susheel Kirpalani
A Member of the Firm

SCHEDULE I

Retention Checklist - Entities Provided By Weil Gotshal & Manges LLP

50 Largest Bond Holders

1. Advanced Series Trust
2. AETNA Life Insurance Company
3. AIG Annuity Insurance Company
4. ALFA Mutual Fire Insurance Company
5. Allianz Life Insurance Company of North America
6. Alpha Mutual Fund Management
7. American Family Life Assurance Company
8. American Life Insurance Company
9. AXA Equitable Life Insurance Company
10. Barclays Global Fund Advisors
11. BBVA Gestion SA SGIIC (Spain)
12. Blackrock Advisors
13. Capital Research and Management
14. Continental Casualty Company
15. Federated Investors
16. Fidelity Management and Research
17. Franklin Advisors Inc.
18. Franklin Templeton Investments
19. Guardian Life Insurance Company
20. Hartford Life Insurance Company
21. ING Investment LLC
22. Jackson National Life Insurance
23. John Hancock Investment Management Services
24. John Hancock Life Insurance Company
25. Liberty National Life Insurance Company
26. Loomis Sayles & Company L.P.
27. Medical Liability Mutual Insurance Company
28. Metlife Insurance Company of Connecticut
29. Metropolitan Life Insurance
30. Metropolitan West Capital Management
31. NATIXIS Asset Management Advisors
32. Northwest Mutual Life Insurance Company
33. Phillips Hager & North Investment Management
34. PIMCO Advisors LP
35. PIMCO Funds Global Investors
36. Principal Life Insurance Company
37. Prudential Financial Inc.
38. Prudential Insurance Company of America
39. Riversource Life Insurance Company
40. Sun Life Assure Co. of Canada

- 41. T. Rowe Price Associates
- 42. Teachers Insurance and Annuity Association
- 43. Thrivent Financial for Lutherans
- 44. Transamerica Life Insurance Company
- 45. UBS Investment KAG
- 46. United States – Indices
- 47. Van Kampen Asset Management
- 48. Vanguard Group Incorporated
- 49. Western Asset Management Company
- 50. Zurich American Insurance Company

100 Largest Unsecured Creditors other than Bondholders

- 51. 1221 Avenue of the Americas *
- 52. 125 Broad Street *
- 53. 1301 Properties Owner LP
- 54. 1301 Properties Owner LP
- 55. 55 Broadway *
- 56. 767 Fifth Ave *
- 57. Allen & Overy
- 58. Anjarlekar & Associates
- 59. ANZ Banking Group Limited
- 60. Aozora
- 61. Ashurst Morris Crisp
- 62. Australia and New Zealand Banking Group Limited
- 63. BancTec Ltd.
- 64. Bank of America Plaza STE 3500 *
- 65. Bank of China, New York Branch
- 66. Bank of Taiwan, New York Agency
- 67. Bats Trading, Inc.
- 68. Bloomberg Finance LP
- 69. Bloomberg L.P.
- 70. BNP Paribas
- 71. Broadridge Securities Processing
- 72. Caldwell, Wickersham, and Taft
- 73. Canary Warf Management Limited
- 74. CB Richard Ellis Client Account RE Gloa
- 75. CDW Direct LLC
- 76. Chuo Mitsui Trust & Banking
- 77. Citibank N.A. Hong Kong Branch
- 78. Citibank, NA
- 79. Clifford Chance
- 80. Commonwealth Bank of Australia, Tokyo Branch
- 81. Compucenter (UK) Ltd.
- 82. CW Lending II Limited

83. Davis, Polk and Wardwell
84. Dell Marketing L.P.
85. Deutsche Borsche AG
86. Dimension Data
87. DnB NOR Bank ASA
88. Drowst Trading, LLC
89. Ernst & Young
90. Ernst and Young Private Limited
91. Fidessa Plc.
92. First Commercial Bank Co., Ltd, New York Agency
93. FT Interactive Data
94. Haworth Singapore PTE Ltd.
95. Henegan Construction Co., Inc.
96. Hewlett Packard AP (Hong Kong) Limited
97. HSBC Bank
98. Hua Nan Commercial Bank, Ltd
99. IBM Corporation
100. ICAP Securities Limited
101. Information Builders Inc.
102. JQ Network PTD Limited
103. KBC Bank
104. Kim & Chang
105. Kingston Communications PLC
106. Linklaters
107. Linklaters, S.L.
108. Lloyds Bank
109. London & European Title Insurance Services Ltd.
110. London Borough of Tower Hamlets Rates
111. Mace Limited
112. McKee Nelson LLP
113. Microsoft Licensing, GP
114. Millennium Developers PVT LTD
115. Mizuho Corporate Bank Ltd.
116. Morse Group Limited
117. Morse Service Holdings Limited
118. National Bank of Australia
119. National Commerce bank
120. Network Appliance
121. Nippon Life Insurance Co.
122. NYSE Market, Inc.
123. Origin HR Consulting Limited
124. Paul Weiss
125. Pricoa Relocation UK Limited
126. Reuters America Inc.
127. Reuters Ltd.
128. Shinkin Central Bank

- 129. Shinsei Bank Ltd.
- 130. Sidley Austin
- 131. Standard & Poors
- 132. Standard and Poors Corp.
- 133. Standard Chartered Bank
- 134. Sumitomo Mitsubishi Banking Corp
- 135. Sungard Securities Finance Inc.
- 136. Svenska Handelsbanken
- 137. Swapswire Limited
- 138. Taipei Fubon Bank, New York Agency
- 139. Tata Consultancy Services
- 140. The Bank of New York
- 141. The Bank of Nova Scotia
- 142. The British Land Company PLC
- 143. Thompson Financial
- 144. TIBCO Software, Inc.
- 145. UFJ Bank Limited
- 146. Vertex Mortgage Services
- 147. Virtx
- 148. WIPRO Infotech Enterprise Solutions
- 149. YXIME
- 150. ZKB (Zurcher Kantonalbank)

Bank Lenders

- 151. J.P. Morgan Chase
- 152. Metlife
- 153. Mizuho Corporate Bank, Ltd.
- 154. RR Donnelley & Sons
- 155. Shinsei Bank, Limited
- 156. The Bank of NY Mellon
- 157. The Royal Bank of Scotland, PLC
- 158. Wilmington Trust Company

Significant Landlords

- 159. 1111 Brickell Office, LLC
- 160. 125 High Street LP
- 161. 1301 Properties Owner LP
- 162. 70 Hudson Street, LLC
- 163. 8 Sound Shore Associates, LLC
- 164. Archipelago Holdings, Inc.
- 165. Clifford Chance US LLP
- 166. Constellation Place, LLC
- 167. Consultatio Inversora S.A.
- 168. Corporate Park Associates
- 169. Crescent TC Investors LP
- 170. CT Tower Investments Inc

- 171. Deutsche Bank Securities, Inc.
- 172. Deutsche Bank Securities, Inc.
- 173. Eastrich No. 167 Corporation
- 174. Guggenheim Concourse, L.P.
- 175. Huron Consulting Group, Inc.
- 176. HWA 555 Owners, LLC
- 177. JDJ Properties, Inc.
- 178. MCPR Unit V LP, S.E. c/o MCPR Unit R LP
- 179. Middlefield Park Associates
- 180. Millennium De Investimentos Imobiliarios LTDA
- 181. MJH Wacker LLC
- 182. Monarch Centre Associates, LLC
- 183. Palm Beach Centre 1, LLC
- 184. Rock Forty Ninth LLC
- 185. San Diego - Frazee, LLC
- 186. SP4 190 S. LaSalle, L.P.
- 187. Telwares, Inc.
- 188. The Irvine Company
- 189. WA-Columbia Center Property LLC
- 190. WPGH, LLC

Secured Creditors

- 191. Danske Bank
- 192. Fenway
- 193. JPMorgan Chase
- 194. MetLife
- 195. SMBC
- 196. State Street
- 197. Swedbank

Government and State regulatory agencies

- 198. Commodity Futures Trading Commission
- 199. Federal Deposit Insurance Corporation
- 200. Federal Energy Regulatory Commission
- 201. Financial Industry Regulatory Authority
- 202. National Futures Association
- 203. New York Stock Exchange
- 204. Office of the Comptroller of Financial Institutions
- 205. Office of Thrift Supervision
- 206. Securities and Exchange Commission
- 207. State Bank Commissioner of the State of Delaware
- 208. State Blue Sky Laws in all 50 states and Puerto Rico
- 209. Utah Commissioner of Financial Institutions

Members of Ad Hoc or Unofficial Creditors' Committees

- 210. Allstate Insurance Co.

- 211. Capital Research Management Co.
- 212. Franklin Advisors LP
- 213. Franklin Federal Intermediate-Term-Tax-Free Income Fund
- 214. Franklin Federal Tax-Free Income Fund
- 215. Franklin Georgia Tax-Free Income Fund
- 216. Franklin High-Yield Tax-Free Income Fund
- 217. Independence Holding Co.
- 218. Main Street Natural Gas, Inc. Gas Project Revenue Bonds
- 219. Oppenheimer Funds, Inc.
- 220. The Vanguard Group

Significant Stockholders

- 221. AXA and related parties
- 222. Clearbridge Advisors, LLC and related parties
- 223. FMR LLC and related parties

Directors

- 224. Henry Kaufman
- 225. Jerry A. Grundhofer
- 226. John D. Macomber
- 227. John F. Akers
- 228. Marsha Johnson Evans
- 229. Michael L. Ainslie
- 230. Richard S. Fuld, Jr.
- 231. Roger S. Berlind
- 232. Roland A. Hernandez
- 233. Sir Christopher Gent
- 234. Thomas H. Cruikshank

Officers

- 235. Alex Kirk
- 236. Christian Meissner
- 237. Christopher O'Mera
- 238. David Goldfarb
- 239. Eric Felder
- 240. Erin Callen
- 241. George H. Walker
- 242. Gerald A Donini
- 243. Herbert H. McDade III
- 244. Hugh E. McGee III
- 245. Hyung S. Lee
- 246. Ian T Lowitt
- 247. Jasjit S. Bhattal
- 248. Jonathan Beyman
- 249. Jospeh M. Gregory

- 250. Michael Geband
- 251. Riccardo Banchetti
- 252. Richard S. Fuld, Jr.
- 253. Scott J. Freidheim
- 254. Stephen M. Lessing
- 255. Thomas A. Russo

Underwriting Investment Banks

- 256. ABN AMRO Rothschild
- 257. Hoare Govett, Ltd.
- 258. Lehman Brothers
- 259. Merrill Lynch
- 260. UBS Investment Bank

Accountants

- 261. Deloitte & Touch USA LLP
- 262. Ernst and Young
- 263. Price Waterhouse Coopers

Related Entities

- 264. 737 Portfolio Services LLC
- 265. 737 Portfolio Trust
- 266. Area Assignor Corp.
- 267. Area Depository Corporation
- 268. Area GP Corporation
- 269. Aristos LLC
- 270. ASB L.L.C.
- 271. Bixen Limited
- 272. BK I Realty Inc.
- 273. BK II Properties Inc.
- 274. BK III Properties Inc.
- 275. Blue Jay Realty Corporation
- 276. Bromley LLC
- 277. Brookson Corp.
- 278. Brookwood Energy & Properties Inc.
- 279. Canope Credit Corp.
- 280. Central Funding (Concord) Corporation
- 281. Clarks Summit I, LLC
- 282. Clarks Summit II, LLC
- 283. CP1 Real Estate Services Inc.
- 284. CP4 Real Estate Services Inc.
- 285. Dimont Corporation
- 286. DL Mortgage Corp.
- 287. DRA Management, Inc.
- 288. Eagle Energy Management, LLC
- 289. Eagle Energy Partners I, L.P.

290. East Dover Limited
291. Edibrook Corp.
292. EHP/GP Inc.
293. Equipment Management Inc.
294. Equity Strategies Loans LLC
295. Equity Strategy Loans LLC
296. First Ward Properties Inc.
297. Flight Sim I LLC
298. Flight Sim II LLC
299. Flight Sim III LLC
300. Flight Sim IV LLC
301. Flight Sim V Inc.
302. FRAH Special Services Inc.
303. Fundo De Investimento Multimercado Credito Privado Navigator
Investmento
304. GA Dekalb Inc.
305. Global Principal Strategies Loans Inc.
306. GRA Finance Corporation Ltd.
307. GRA Finance Corporation Ltd.
308. Growth Partners Inc.
309. Hydrocarbon Capital II LLC
310. IL Lombard Inc.
311. Ivanhoe Lan Pty Limited
312. Jet Aircraft Leasing Inc.
313. Jet Partners, LLC
314. JFM Aviation Once LLC
315. KM-I Real Estate Company VII
316. Laminar Holdings LLC
317. LB Alberta Holdings Inc.
318. LB GPS Lightfoot L.L.C.
319. LB I Group Inc.
320. LB I Group Inc.
321. LB India Holdings Mauritius I Limited
322. LB India Holdings Mauritius II Limited
323. LB India Holdings Mauritius III Limited
324. LB Investment Corp. Inc.
325. LB Investment Holding Company Limited
326. LB Leasing Inc.
327. LB Maritim Investor GmbH
328. LB Memphis Brownstone LLC
329. LB Military Housing LLC
330. LB Note Corp.
331. LB Ohana, LLC
332. LB Skypower Inc.
333. LB Trade Corp.
334. LB3 GmbH

- 335. LB-NL Holdings (Cayman) Limited
- 336. LB-NL Holdings I Inc.
- 337. LB-NL Holdings L.P.
- 338. LB-NL U.S. Investor Inc.
- 339. LBQ Hong Kong Funding Ltd
- 340. LBQ Hong Kong Services Limited
- 341. LCP LTU LLC
- 342. LCPI Properties Inc.
- 343. LCPI Properties Inv.
- 344. Leesburg ACG LLC
- 345. Lehman ABS Corporation
- 346. Lehman Aircraft Securitization Holdings LLC
- 347. Lehman Asset Backed Caps Inc.
- 348. Lehman Brother Venture Capital 2003 Partnership
- 349. Lehman Brothers (Israel) Inc.
- 350. Lehman Brothers (Spain) S.A.
- 351. Lehman Brothers 1999 Venture Managers' Partnership L.P.
- 352. Lehman Brothers 1999 Vernture GP Partnership L.P.
- 353. Lehman Brothers AIM Holding II LLC
- 354. Lehman Brothers Alternative Investment Management LLC
- 355. Lehman Brothers Argentina S.A.
- 356. Lehman Brothers Asset Management Asia, Inc. (dissolved)
- 357. Lehman Brothers Asset Securitization LLC
- 358. Lehman Brothers Capital Partners I, L.P.
- 359. Lehman Brothers Capital Partners II, L.P.
- 360. Lehman Brothers Capital Partners IV, L.P.
- 361. Lehman Brothers CDO 2003 L.P.
- 362. Lehman Brothers CDO Associates (Cayman), Ltd.
- 363. Lehman Brothers CDO Associates 2003 L.P.
- 364. Lehman Brothers CDO Associates 2004 L.P.
- 365. Lehman Brothers CDO Opportunity Partners 2004-2, L.P.
- 366. Lehman Brothers Commodity Service Inc.
- 367. Lehman Brothers Communications Partnership
- 368. Lehman Brothers de Chile, S.A.
- 369. Lehman Brothers de Chile, S.A.
- 370. Lehman Brothers de Venezuela C.A.
- 371. Lehman Brothers de Venezuela C.A.
- 372. Lehman Brothers Derivative Fiance LLC
- 373. Lehman Brothers Derivative Products Inc.
- 374. Lehman Brothers Diversified Private Equity Fund 2004, L.P.
- 375. Lehman Brothers Energy Canada, ULC
- 376. Lehman Brothers Europe Inc.
- 377. Lehman Brothers European Mezzanine 2002 Associates L.P.
- 378. Lehman Brothers European Mezzanine 2002 L.P.
- 379. Lehman Brothers European Venture Capital Associates L.P.
- 380. Lehman Brothers European Venture Capital L.P.

- 381. Lehman Brothers Finance (Japan) Inc.
- 382. Lehman Brothers Financial Products Inc.
- 383. Lehman Brothers Fund of Funds Associates L.P.
- 384. Lehman Brothers Fund of Funds L.P.
- 385. Lehman Brothers Global Asset Management K.K.
- 386. Lehman Brothers Healthcare Venture Capital Associates L.P.
- 387. Lehman Brothers Healthcare Venture Capital L.P.
- 388. Lehman Brothers Holdings Inc.
- 389. Lehman Brothers Holdings International Inc.
- 390. Lehman Brothers Inc.
- 391. Lehman Brothers International Services, Inc.
- 392. Lehman Brothers Investment Holding Company Inc.
- 393. Lehman Brothers Investment Management Asia Limited
- 394. Lehman Brothers LBO Inc.
- 395. Lehman Brothers MBG Associates III L.L.C.
- 396. Lehman Brothers MBG Associates L.P.
- 397. Lehman Brothers MBG Capital Partners 1998 (C) LP
- 398. Lehman Brothers MBG Finders 1999 (A) L.P.
- 399. Lehman Brothers MBG Finders 1999 (B) L.P.
- 400. Lehman Brothers MBG Finders 2000 (B) L.P.
- 401. Lehman Brothers MBG Partners 1997 (A) L.P.
- 402. Lehman Brothers MBG Partners 1997 (B) L.P.
- 403. Lehman Brothers MBG Partners 1998 (A) L.P.
- 404. Lehman Brothers MBG Partners 1998 (B) L.P.
- 405. Lehman Brothers MBG Partners 1998 (C) L.P.
- 406. Lehman Brothers MBG Partners 1999 (A) L.P.
- 407. Lehman Brothers MBG Partners 1999 (B) L.P.
- 408. Lehman Brothers MBG Partners 1999 (C) L.P.
- 409. Lehman Brothers MBG Partners L.P.
- 410. Lehman Brothers MBG Venture Capital Partners 1997
- 411. Lehman Brothers MBG Venture Capital Partners 1998 (A) L.P.
- 412. Lehman Brothers MBG Venture Capital Partners 1998 (B) L.P.
- 413. Lehman Brothers MBG Venture Capital Partners 1998 (C) L.P.
- 414. Lehman Brothers MBG Venture Capital Partners 1998 (D) L.P.
- 415. Lehman Brothers MLP Associates, L.P.
- 416. Lehman Brothers MLP Partners, L.P.
- 417. Lehman Brothers Offshore Diversified Arbitrage Fund, Ltd.
- 418. Lehman Brothers Offshore Diversified Arbitrage Master Fund Ltd.
- 419. Lehman Brothers Offshore Diversified Private Equity Fund 2004, L.P.
- 420. Lehman Brothers Offshore Investment Partnership L.P.
- 421. Lehman Brothers Offshore Investment Partnership-Japan L.P.
- 422. Lehman Brothers Offshore long/short fund, ltd
- 423. Lehman Brothers Offshore Long/Short Master Fund Ltd.
- 424. Lehman Brothers Offshore Partners Ltd.
- 425. Lehman Brothers Offshore Partnership Account 2000/2001, L.P.
- 426. Lehman Brothers Offshore Partnership GP 2000/2001 L.P.

- 427. Lehman Brothers Overseas Inc.
- 428. Lehman Brothers Participation Fund Associates, L.P.
- 429. Lehman Brothers Partnership GP 2000/2001 L.P.
- 430. Lehman Brothers Secondary Fund of Funds Associates L.P.
- 431. Lehman Brothers Secondary Fund of Funds L.P.
- 432. Lehman Brothers Securities Taiwan Limited
- 433. Lehman Brothers South Asia Limited (Inactive)
- 434. Lehman Brothers Special Financing Inc.
- 435. Lehman Brothers Sudamerica S.A.
- 436. Lehman Brothers Uruguay S.A.
- 437. Lehman Brothers VC Partners L.P.
- 438. Lehman Brothers Venture Associates Inc.
- 439. Lehman Brothers Venture Bankers' Partnership L.P.
- 440. Lehman Brothers Venture Capital Partners I, L.P.
- 441. Lehman Brothers Venture GP Partnership L.P.
- 442. Lehman Brothers Venture Partners L.P.
- 443. Lehman CMO Inc.
- 444. Lehman Commercial Paper Inc.
- 445. Lehman Insurance Company
- 446. Lehman Loan Funding I LLC
- 447. Lehman Mortgage Holdings Canada II Inc.
- 448. Lehman Mortgage Company of Canada
- 449. Lehman Mortgage Company of Canada
- 450. Lehman Mortgage Holdings Canada I Inc.
- 451. Lehman Municipal ABS Corp.
- 452. Lehman OPC LLC
- 453. Lehman Pass-Through Securities Inc.
- 454. Lehman Queens Center Inc.
- 455. Lehman Queens Limited Inc.
- 456. Lehman Realty & Development Corp.
- 457. Lehman Receivables Corp.
- 458. Lehman Risk Management, Inc.
- 459. Lehman Structured Securities Corp.
- 460. Lehman Syndicated Loan Inc.
- 461. Lehman VIP Holdings Inc.
- 462. Lehman VIP Investment LDC
- 463. Liberty Corner Inc.
- 464. Liberty GP II Inc.
- 465. Libro Companhia Securitizadora de Creditos
- 466. Long Point Funding Pty Ltd.
- 467. LPTG Inc.
- 468. LPTG Intermediate LLC
- 469. LPTG Intermediate LLC
- 470. LPTG LLC
- 471. LPTG LLC
- 472. LW-LP Inc.

473. LW-LP Properties Inc.
474. M&L Debt Investments Holdings Pty Limited
475. M&L Debt Investments Pty Limited
476. Mast Depositor Corp
477. MBR/GP Corp.
478. Merit, LLC
479. Metro Realty Corporation
480. Morganberry Corporation
481. Newark Properties One Inc.
482. Nexity Investment Partnership L.P.
483. NL Funding, L.P.
484. NL GP Inc.
485. Northstar Equipment Leasing Income Inc.
486. NPC Inc.
487. O.M.B. Limited Partner Ltd.
488. OSD Corp.
489. PAC Aircraft Management Inc.
490. Pentaring, Inc.
491. Pindar Pty Ltd.
492. QP80 Real Estate Services Inc.
493. Quality Pork Partners, Inc.
494. Real Estate Investors Inc.
495. Real Estate Services I Inc.
496. Real Estate Services VII Inc.
497. Reliance Energy E&P, LLC
498. RIBCO LLC
499. RIBCO LLC
500. RIBCO SPC, Inc.
501. Rock Hill Real Estate, Inc.
502. Sambar Properties Inc.
503. SASCO ARC Corporation
504. Scranzay, Inc.
505. Select Asset Inc.
506. Senior Income Fund Inc.
507. Serafino Investments Pty Limited
508. Shearson Lehman Brothers Capital Partners II, L.P.
509. Shearson Lehman Hutton Capital Partners II
510. Skratook LLC
511. Small Business Assets I LLC
512. Stamford Investment Realty Inc.
513. STRATUS I Inc.
514. Structure Asset Securities Corporation II
515. Structured Asset Securities Corporation
516. Structured Options Inc.
517. STUIE CORP.
518. TAL Europe, LLC

- 519. Tallus
- 520. Townsend Analytics Japan Ltd.
- 521. Townsend Analytics, Ltd.
- 522. TX Tower Inc. (sold)
- 523. West Dover, LLC

Former Lehman Brothers Holdings Inc. Entities

- 524. 314 Commonwealth Ave. Inc.
- 525. Aegis Finance LLC
- 526. Alnwick Investments (UK) Limited
- 527. Alnwick Investments (UK) Ltd. Kingdom
- 528. Appalachian Asset Management Corp
- 529. ARS Holdings I LLC
- 530. Aurora Loan Services LLC
- 531. Ballybunion Investments No. Ltd.
- 532. Ballybunion Investments No. 2 Ltd.
- 533. Ballybunion Investments No. 3 Ltd
- 534. Ballybunion Partnership
- 535. Bamburgh Investments (UK) Ltd
- 536. Banque Lehman Brothers S.A.
- 537. Blixen U.S.A.
- 538. Blue Way Finance Corporation U.A.
- 539. BNC Holdings Inc.
- 540. Brasstown Entrada I SCA
- 541. Brasstown LLC
- 542. Brasstown Mansfield I SCA
- 543. Capital Analytics II, LP
- 544. Capstone Mortgage Services Ltd
- 545. CIMT Limited
- 546. Cohort Investments Limited
- 547. Commonwealth Ave. Inc.
- 548. Dynamo Investments Ltd.
- 549. Eldon Street Holdings Limited
- 550. ELQ Holdings B.V.
- 551. ELQ Hypothek N.V.
- 552. Entrada II Sarl
- 553. Erin Asset
- 554. e-Valuate, LP
- 555. Executive Monetary Management, Inc.
- 556. Falcon Holdings I LLC
- 557. Falcon Holdings II Inc
- 558. Falcon Investor I-X Inc
- 559. Falcon LB Sarl
- 560. Furno & Del Castano CapitalPartners LLP
- 561. Gainsborough Investments BV
- 562. GKI Korea Development Limited

563. Global Korea Investments Ltd.
564. Global Thai Property Fund
565. Hills Funding One, Ltd.
566. Kayenta L.P
567. Kenilworth Investments Ltd.
568. L.B.C. YK
569. L.B.C. YK Hearn Street Holdings Limited
570. LB Leaseco I
571. LB LLC
572. LB 745 Leaseco I LLC
573. LB 745 LLC
574. LB Alpha Finance Cayman Limited
575. LB Asia Issuance Company Ltd.
576. LB Asset Management Ltd.
577. LB Australia and Asia Investments Limited
578. LB Beta Finance Cayman Limited
579. Lehman Brothers U.K. Holdings Ltd.
580. LB Capital Investments Ltd.
581. LB Delta (Cayman) No Ltd.
582. LB Delta (Cayman) No 1 Ltd
583. LB Delta Funding
584. LB Holdings Intermediate Ltd.
585. LB Holdings Intermediate 1 Ltd
586. LB Holdings Intermediate 2 Ltd
587. LB India Holdings Cayman I Limited
588. LB India Holdings Cayman II Limited
589. LB Investments (UK) Limited
590. LB Lease & Finance No. Ltd.
591. LB Lomond Investments Limited
592. LB Russia Holdings Inc.
593. LB Russia Holdings LLC
594. LB SF No. Ltd.
595. LB SPV SCA
596. LB UK Financing Limited
597. LB UK RE Holdings Ltd.
598. LBA Funding (Cayman) Limited
599. LBAC Holdings I Inc
600. LBASC LLC
601. LBCCA Holdings I Inc.
602. LBCCA Holdings I LLC
603. LBCCA Holdings II Inc
604. LBCCA Holdings II LLC
605. LBHK Funding (Cayman) No. Ltd.
606. LBHK Funding (Cayman) No. 1 Ltd
607. LBHK Funding (Cayman) No. 2 Ltd.
608. LBHK Funding (Cayman) No. 4 Ltd

609. LB Vin Co Inc.
610. LBO Funding (Cayman) Limited
611. LBO Investments Limited
612. LBQ Funding (UK)
613. LBS Holdings SARL
614. LCPI Properties Inc
615. Lehman ALI Inc.
616. Lehman Brothers (PTG) Limited
617. Lehman Brothers AIM Holding III LLC
618. Lehman Brothers Asia Capital Company
619. Lehman Brothers Asia Capital Company Kong
620. Lehman Brothers Asia Holdings Limited
621. Lehman Brothers Asia Limited
622. Lehman Brothers Asia Pacific (Singapore) PTE. Ltd.
623. Lehman Brothers Asset Management (Europe) Ltd
624. Lehman Brothers Asset Management France
625. Lehman Brothers Asset Management Inc
626. Lehman Brothers Asset Management, LLC
627. Lehman Brothers Australia Granica PTY Limited
628. Lehman Brothers Australia Holdings PTY Limited.
629. Lehman Brothers Australia Limited
630. Lehman Brothers Bancorp Inc
631. Lehman Brothers Bancorp UK Holdings Limited
632. Lehman Brothers Bank, FSB
633. Lehman Brothers Bankhaus Aktiengesellschaft
634. Lehman Brothers Canada Inc
635. Lehman Brothers Capital GmbH, Co
636. Lehman Brothers Capital Private Limited
637. Lehman Brothers Co-Investment Associates LLC
638. Lehman Brothers Commercial Bank
639. Lehman Brothers Commercial Corporation
640. Lehman Brothers Commercial Corporation Asia Limited
641. Lehman Brothers Commercial Mortgage K.K.
642. Lehman Brothers Commodity Services Inc.
643. Lehman Brothers do Brasil Ltda
644. Lehman Brothers Equity Finance (Cayman) Limited
645. Lehman Brothers Europe Limited
646. Lehman Brothers Finance S.A
647. Lehman Brothers Fixed Income Securities Private Limited
648. Lehman Brothers Futures Asia Limited
649. Lehman Brothers Futures Asset Management Corp
650. Lehman Brothers Global Investments LLC
651. Lehman Brothers Holdings Capital Trust IV
652. Lehman Brothers Holdings Japan Inc.
653. Lehman Brothers Holdings Plc
654. Lehman Brothers Holdings Scottish LP

- 655. Lehman Brothers Hy Opportunities Inc.
- 656. Lehman Brothers Hy Opportunities Korea Inc.
- 657. Lehman Brothers Inc.
- 658. Lehman Brothers Insurance Agency L.L.C
- 659. Lehman Brothers International (Europe)
- 660. Lehman Brothers Investment Korea Inc
- 661. Lehman Brothers Investments PTE Ltd.
- 662. Lehman Brothers Japan Inc
- 663. Lehman Brothers Limited
- 664. Lehman Brothers Luxembourg Investments Sarl
- 665. Lehman Brothers Management LLC
- 666. Lehman Brothers Offshore Real Estate Associates, Ltd
- 667. Lehman Brothers OTC Derivatives Inc.
- 668. Lehman Brothers P.A. LLC
- 669. Lehman Brothers Pacific Holdings Pte. Ltd.
- 670. Lehman Brothers Private Equity Advisers
- 671. Lehman Brothers Private Equity Advisers L.L.C
- 672. Lehman Brothers Private Fund Advisers LP
- 673. Lehman Brothers Private Fund Advisers LPD
- 674. Lehman Brothers Private Fund Management LP
- 675. Lehman Brothers Private Funds Investment Company GP, LLC
- 676. Lehman Brothers Private Funds Investment Company LP, LLC
- 677. Lehman Brothers Securities Asia Limited
- 678. Lehman Brothers Securities N.V.
- 679. Lehman Brothers Securities Private Limited
- 680. Lehman Brothers Services India Private Limited
- 681. Lehman Brothers Singapore PTE Ltd.
- 682. Lehman Brothers South East Asia Investments PTE Limited
- 683. Lehman Brothers Spain Holdings Limited
- 684. Lehman Brothers Special Financing Inc.
- 685. Lehman Brothers Treasury Co. B.V.
- 686. Lehman Brothers Trust Company of Delaware
- 687. Lehman Brothers Trust Company, National Association
- 688. Lehman Brothers U.K. Holdings (Delaware) Inc.
- 689. Lehman Brothers U.K. Holdings Ltd.
- 690. Lehman Brothers UK Investments Limited
- 691. Lehman Brothers Verwaltungs-und Beteiligungsgesellschaft mbH
- 692. Lehman Capital Investments Ltd.
- 693. Lehman Commercial Mortgage Conduit Ltd.
- 694. Lehman Crossroads Corporate Investors II, LP
- 695. Lehman Crossroads Corporate Investors, LP
- 696. Lehman Crossroads Investment Advisers, LP
- 697. Lehman Crossroads Investment Company, LP
- 698. Lehman Re Ltd.
- 699. Lehman Risk Advisors Inc.
- 700. Lehman Risk Services (Bermuda) Ltd.

701. Lehman Structured Assets Inc.
702. Lehman Syndicated Loan Funding Inc
703. LIBRO Holdings I Inc.
704. Lincoln Capital Fixed Income Management Company, LLC
705. Longmeade Limited
706. Louise Y.K.
707. LUBS Inc.
708. Lunar Constellation Limited Partnership
709. MABLE Commercial Funding Limited
710. Maewha K-STARS Ltd.
711. MBAM Investor Limited
712. MICT Limited
713. MMP Funding Corp.
714. Nai Harn Hotel 1 Company Limited
715. Nale Trust
716. Neuberger & Berman Agency, Inc.
717. Neuberger Berman Asset Management, LLC
718. Neuberger Berman Inc.
719. Neuberger Berman Investment Services, LLC
720. Neuberger Berman Management Inc.
721. Neuberger Berman Pty Ltd.
722. Neuberger Berman, LLC
723. New Century Finance Co., LTD.
724. OCI Holdings Limited
725. OOO Lehman Brothers
726. Opal Finance Holdings Ireland Limited
727. Pentaring Inc. Long Point Funding Pty Ltd
728. Phuket Hotel 1 Holdings Company Limited.
729. Pike International Y.K.
730. Pindar Pty Ltd
731. Portsmouth Investment Company Pty Ltd
732. Preferred Group Limited
733. Preferred Holdings Limited
734. Preferred Mortgages Limited
735. Principal Transactions Inc.
736. Property Asset Management Inc.
737. Real Estate Private Equity Inc.
738. REPE LBREP II LLC
739. REPE LBREP III LLC
740. Resetfan Limited
741. Resetfan Limited Capstone Mortgage Services Ltd.
742. Revival Holdings Limited
743. Sage Partners, LLC
744. SAIL Investor Pte Ltd.
745. Security Assurance Advisers, LP
746. SOGKI Development Inc.

- 747. Southern Pacific Funding
- 748. Southern Pacific Funding 5 Ltd
- 749. Southern Pacific Mortgage Limited
- 750. SPML Mortgage Funding Limited
- 751. SPML Mortgage Funding Limited
- 752. Lehman Brothers Europe Limited
- 753. Stockholm Investments Limited
- 754. Storm Funding Ltd.
- 755. Storm Funding Ltd. Lehman (Cayman Islands) Ltd.
- 756. Sunrise Finance Co., Ltd.
- 757. Thayer Group Limited
- 758. Thayer Properties (Jersey) Ltd.
- 759. Thayer Properties Limited
- 760. The Main Office Management Company, LP
- 761. TMIC Limited
- 762. Wharf Reinsurance Inc.
- 763. Woori-LB Fifth Asset Securitization Specialty Co., Ltd.
- 764. Woori-LB First Asset Securitization Specialty Co., Ltd.
- 765. Woori-LB Fourth Asset Securitization Specialty Co., Ltd.
- 766. Woori-LB Sixth Asset Securitization Specialty Co., Ltd
- 767. Y.K. Park Funding
- 768. Y.K Tower Funding

Potential Parties in Interest

- 769. 1301 Properties Owner, LP
- 770. 250 East Borrower LLC
- 771. 4Kids Entertainment, Inc.
- 772. Abm Industries, Inc.
- 773. Accenture LLP
- 774. Aig Global Investment Corporation
- 775. Ameren et al.
- 776. Arapahoe County Treasurer
- 777. Bank of China
- 778. Bank of New York Mellon
- 779. Bats Holdings, Inc.
- 780. BP Canada
- 781. BP Energy
- 782. BP North America
- 783. Canadian Imperial Bank
- 784. Carrollton-Farmers Branch Independent School District
- 785. CD Representative, L.C.
- 786. Chevron Natural Gas
- 787. CIBC World Markets Inc.
- 788. Citibank, NA
- 789. Citigroup, Inc.
- 790. Collins Building Services, Inc.

791. Credit Suisse
792. Customer Asset Protection
793. Dallas County
794. Direct Energy Business LLC
795. Direct Energy LLC
796. Dresdner Kleinwort Group Holdings LLC
797. East 46th Borrower LLC
798. EHMD, LLC
799. Essex Equity Holdings USA, LLC
800. Factiva, Inc.
801. Fannie Mae
802. Federal Express Corporation
803. Federal Reserve Bank of New York
804. Fred Hutchinson Cancer Research Center
805. Fxcm Holdings LLC
806. Galleon Buccaneer's Offshore LTD
807. General Electric Capital Corp
808. Glg Partners LP
809. Green Tree Servicing Inc.
810. Green Tree Servicing LLC
811. Greg Georgas & Mark Grock
812. Hale Avenue Borrower LLC
813. Harbert
814. Harbinger Capital Partners
815. Harbinger Capital Partners Special Situations Fund LP
816. Harris County
817. Henegan Construction Co., Inc.
818. IBM
819. IGI Resources
820. ING bank, FSB
821. Interactive Data Corp.
822. Iron Mountain Information Management
823. J P Morgan Chase Bank, N.A.
824. Landamerica Financial Group, Inc.
825. Lehman Brothers Private Equity Funds
826. Mack-Cali Realty LP
827. McLennan County
828. Microsoft Corporation
829. Microsoft Licensing
830. Mizuho Corporate Bank
831. Mizuho Corporate Bank LTD
832. Monument Realty LLC
833. Moody's Investors Service
834. Morgan Stanley & Co.
835. National Bank of Canada
836. Normandy Hill Capital, LP

- 837. Northgate Minerals Corporation
- 838. Occidental Energy Marketing, Inc.
- 839. Office of Thrift Supervision
- 840. Pursuit Capital Partners Master
- 841. Pursuit Capital Partners Master (Cayman) Ltd.
- 842. Pursuit Opportunity Fund I Master LTD.
- 843. Pursuit Partners
- 844. Rock-Forty Ninth LLC, Rockefeller Center et al.
- 845. Royal Bank of Scotland
- 846. SMBC Capital Markets
- 847. Societe Generale
- 848. SP4 190 S. Lasalle, L.P.
- 849. Sumitomo Mitsui Banking Corp.
- 850. Sumitomo Mitsui Brussels Branch
- 851. Svenska Handelsbanken AB
- 852. Tarrant County
- 853. The Vanguard Group, Inc.
- 854. Thomson Reuters Plc & Thomson Reuters Corp.
- 855. Toronto-Dominion Bank
- 856. UBS Financial Services
- 857. UBS Financial Services of Puerto Rico
- 858. UBS International Inc.
- 859. Washington Mutual Bank
- 860. Washington Mutual, Inc.
- 861. Wells Fargo & Co.
- 862. Wells Fargo Bank, NA
- 863. Wilmington Trust Company
- 864. Wilmington Trust FSB

Affiliations of Directors

- 865. Advisory Committee to the Investment Committee of the International Monetary Fund Staff Retirement Plan
- 866. America's Development Foundation.
- 867. Atlantic Council
- 868. Bain & Company, Inc.
- 869. Board of Directors of The Posse Foundation, Inc.
- 870. Board of Governors of Tel-Aviv University treasurer (and former trustee) of The Economic Club of New York.
- 871. Board of Overseers of the Stern School of Business of New York University
- 872. Board of Trustees of New York University
- 873. Board of Trustees of the Animal Medical Center
- 874. Board of Trustees of the Institute of International Education
- 875. Carnegie Institution of Washington
- 876. Collexis Holdings, Inc.
- 877. Council for Excellence in Government

- 878. David Rockefeller Center for Latin American Studies at Harvard University
- 879. Ferrari SpA
- 880. Folger Library
- 881. Harvard Law School
- 882. Henry Kaufman & Company
- 883. Huntsman Corporation
- 884. International Advisory Committee of the Federal Reserve Bank of New York
- 885. Lehman Brothers Bank, FSB
- 886. LPGA
- 887. MGM Mirage
- 888. Naval Academy Foundation
- 889. Office Depot, Inc.
- 890. Pew Partnership for Civic Change
- 891. President's Council on International Activities – Yale University
- 892. Reform
- 893. Sony Corporation
- 894. Stewart & Stevenson LLC
- 895. The Broadway League
- 896. The Ryland Group, Inc.
- 897. The St. Joe Company
- 898. Vail Resorts, Inc.
- 899. Vanderbilt University
- 900. W.R. Grace & Co
- 901. Weight Watchers International, Inc.

Professionals Employed by the Debtors

- 902. Andrew & Kurth
- 903. DLA Piper
- 904. Ernst & Young
- 905. Hahn Loeser & Parks LLP
- 906. Heller Ehrman LLP
- 907. Herrick & Feinstein
- 908. McKee Nelson
- 909. McKenna Long & Aldridge LLP
- 910. PricewaterhouseCoopers
- 911. Sidley Austin
- 912. Simpson Thacher & Bartlett LLP
- 913. Thacher Proffitt & Wood LLP
- 914. White & Case

100 Largest Holders of Trade Debt

- 915. 1301 Properties Owner LP
- 916. 4 Connections LLC
- 917. A V Services Inc.

918. AC Nielsen Company
919. Acronis, Inc.
920. AFD Contract Furniture Inc.
921. Agilysys Nj, Inc.
922. Allen & Overy
923. Alpha Office Supplies Inc.
924. Aperture Technologies
925. Automated Securities Clearance Ltd.
926. Ayco Services Agency Inc.
927. Bloomberg Finance LP
928. Broadridge Securities Processing
929. CDW Direct LLC
930. CDW Direct LLC
931. CHD Meridian Healthcare
932. Clayton Fixed Income Services, Inc.
933. Compliance Data Center Inc.
934. Computer Associates International Inc.
935. Computer Associates International Inc.
936. Computer Financial Consultants, Inc.
937. Cushman & Wakefield Inc.
938. Cyveillance
939. DBRS Inc.
940. DBRS, Inc.
941. Dell Marketing L.P.
942. DGWB, Inc.
943. Dimension Data
944. Diversified Global Graphics Group DG3
945. Emil Werr
946. Enterprise Solution Providers Inc.
947. Ernst & Young LLP
948. EXLservice Holdings Inc.
949. FTInteractive Data
950. Gartner Group Inc.
951. Gotham Technology Group
952. Greenline Financial Technologies Inc.
953. Hanover Moving &Storage Co Inc.
954. Headstrong Services, LLC
955. Hewlett Packard Company
956. IBM Corporation
957. Ikon Office Solutions Inc.
958. ILOG Inc.
959. Inconit Corporation
960. Information Builders Inc
961. Infusion Development Corp.
962. Integreon Managed Solutions
963. Interactive Data Corp.

- 964. Intuition Publishing Inc.
- 965. Iron Mountain Digital Archives
- 966. Iron Mountain Records Management
- 967. Kepner Tregoe Inc.
- 968. Key Systems
- 969. KPMG, LLP
- 970. Lexis-Nexis
- 971. Liquid Engines, Inc.
- 972. Logical Information Machines
- 973. Mellon Analytical Solutions
- 974. Meridian IT, Inc.
- 975. Michael Stapleton Associates
- 976. Microsoft Corporation
- 977. Network Appliance Inc.
- 978. Nishimura & Partners
- 979. Northrop Grunman
- 980. Polaris Software Lab (India), Ltd.
- 981. Quest Software Inc.
- 982. Rainmaker Group LLC
- 983. Restaurant Associates
- 984. Rittal Corporation
- 985. Rockefeller Center North, Inc.
- 986. Rolfe & Nolan Systems Inc.
- 987. RR Donnelley Receivables Inc.
- 988. SAS Institute Inc
- 989. Sharon Land Company, LLC
- 990. SOS Security Inc.
- 991. Standard Register
- 992. Storage Technology Corp
- 993. Structure Group
- 994. Sungard Securities Finance Inc
- 995. Swets Information Services Inc.
- 996. Tac Americas, Inc.
- 997. The Bank Of New York
- 998. Thomson Financial
- 999. Tibco Software, Inc.
- 1000. Transaction Network Services
- 1001. Trilogy Leasing Co. LLC
- 1002. Trimont Real Estate Advisors Inc.
- 1003. Triple Point Technology, Inc.
- 1004. Verrazano Consulting Solutions, LLC
- 1005. Video Corporation Of America
- 1006. Wipro Technologies
- 1007. Wombat Financial Software, Inc.

Professionals Retained by Significant Creditor Groups

- 1008. Akin Gump Strauss Hauer & Feld LLP
- 1009. Milbank, Tweed, Hadley & McCloy LLP
- 1010. Munsch Hardt Kopf & Harr, P.C.
- 1011. The Wilson Law Firm, PC

Utilities

- 1012. Con Edison
- 1013. The Hess Corporation

Competitors

- 1014. Bank of America Securities LLC
- 1015. Barclays Capital Inc.
- 1016. BNP Paribas Securities Corp.
- 1017. Cantor Fitzgerald & Co.
- 1018. Citigroup Global Markets Inc.
- 1019. Credit Suisse Securities (USA) LLC
- 1020. Daiwa Securities America Inc.
- 1021. Deutsche Bank Securities Inc.
- 1022. Dresdner Kleinwort Securities LLC
- 1023. Goldman, Sachs & Co.
- 1024. Greenwich Capital Markets, Inc.
- 1025. HSBC Securities (USA) Inc.
- 1026. J.P. Morgan Securities Inc.
- 1027. Merrill Lynch Governmental Securities Inc.
- 1028. Mizuho Securities USA Inc.
- 1029. Morgan Stanley & Co. Incorporated
- 1030. UBS Securities LLC

Strategic Partners

- 1031. Barclays Capital, Inc.

Committee Members

- 1032. Metlife
- 1033. Mizuho Corporate Bank, Ltd.
- 1034. RR Donnelley & Sons
- 1035. Shinsei Bank, Limited
- 1036. The Bank of NY Mellon
- 1037. The Royal Bank of Scotland, PLC
- 1038. Wilmington Trust Company

SCHEDULE II

Retention Checklist - Additional Entities Searched by Quinn Emanuel Urquhart Oliver & Hedges, LLP

1. 555 Owners LLC
2. AboveNet Communications Inc.
3. Account Temps
4. Aegon USA Investment Management
5. AIG Financial Products Corp.
6. Alvarez & Marsal
7. Amber Capital Investment Management
8. Anthony Victor Lomas
9. AT&T
10. Australia National Bank
11. Automated Securities Clearance LLC
12. Automobile Club Insurance Association
13. Avaya Inc.
14. Bay Harbour Management LC
15. Bay Harbour Master Ltd.
16. Best Karpet
17. BHCO Master Ltd
18. Capgemini Financial Services USA, INC
19. Chicago Board Options Exchange, Incorporated
20. Cisco Systems Capital Corporation / Cisco Systems, Inc. / Cisco
21. Community Trust Bancorp Inc.
22. CorrectNet, Inc.
23. Dan Yoram Schwarzmman
24. DCI Umbrella Fund PLC
25. Demann
26. Diversified Credit Investments LLC as agent for the Government of Singapore
Investment Corporation PTD, Ltd
27. Division Water
28. Dun & Bradstreet
29. Elliott Associates, L.P.
30. Elliott International L.P.
31. Embarcadero Aircraft Securitization Trust
32. EMC Corporation
33. Engineers-Employers Construction Industry Retirement Trust/Saginaw Police &
Fire Pension Board
34. Federal Home Loan
35. Friedman, Billings Ramsey & Group, Inc.
36. FX Alliance, LLC
37. FTI Consulting
38. Garber, Staeihr, Locals 302 & 612 of the International Union of Operating
39. GE Capital Information Technology Solutions, Inc. d/b/a IKON Financial
Services
40. GM Canada Foreign Trust

41. GMAM Investment Funds Trust
42. Harbinger Capital Partners Master Fund I, Ltd.
43. Hilliard Farber & Co., Inc.
44. Houlihan Lokey
45. Hughes Hubbard
46. ICAP North America Inc.
47. IGS
48. Illuminating
49. Institutional Benchmarks
50. Interface Cable Assemblies and Services Corp. a/k/a ICAS
51. IntraLinks, Inc.
52. Iris Software, Inc.
53. James W. Giddens
54. Jarden Corporation
55. Keane, Inc.
56. Lazard
57. LBAYK
58. LBREP Lakeside SC Master I, LLC
59. LBREP/L-SUNCAL MASTER I LLC.
60. Lehman Brothers Alpha Funds PLC for Lehman Brothers US High Yield Funds
61. Lehman Brothers First Trust Income Opportunity Fund Inc.
62. Lehman Brothers High Yield Bond Fund LLC
63. Lehman Brothers Income Funds For Lehman Brothers High Income Bond Funds
64. Lehman Brothers Income Funds For Lehman Brothers Strategic Income Fund
65. Lehman Brothers Merchant Banking Partners IV LP
66. Lewtan Technologies, Inc.
67. LiquidPoint
68. Los Angeles City Employees' Retirement System
69. M. Brian Maher & Basil Maher
70. Main Street Natural Gas, Inc.
71. Marble Care
72. Meridian Comp Of New York, Inc. D/B/A CHD Meridian Healthcare
73. Michael John Andrew Jervis
74. Midwest Realty Advisors, LLC
75. Mirant Corporation
76. Misys IQ LLC
77. Motors Insurance Corp.
78. MSS Distressed & Opportunités 2
79. MSTD, Inc.
80. Neuberger Berman Advisers Management Trust For Lehman Brothers High Income Bond Fund
81. Neuberger Berman Income Opportunity Fund Inc.
82. NorthEast
83. NPD Group Inc.
84. NYSE Euronext, Inc.
85. Overstock.com, Inc.
86. Plumbers and Pipefitters National Pension Fund
87. R3
88. Reliance Globalcom Services, Inc.
89. Rentokil
90. Republic Waste

91. RMC
92. Rockefeller Center Management Corporation
93. Rockefeller Group Development Corporation
94. Shareholders of Novastar Financial, Inc.
95. SkyPower Corporation
96. Statler Arms Garage LLC
97. Statler Arms Garage LLC
98. Steingass
99. Steven Anthony Pearson
100. Structure Consulting Group, LLC
101. Structure Tone Inc.
102. SuccessFactors, Inc.
103. Summit Systems, Inc.
104. Sun Microsystems, Inc.
105. SunGard
106. SunGard Asset Management Systems LLC
107. SunGard Availability Services LP
108. SunGard Business Integration Ltd.
109. SunGard Expert Solutions LLC
110. SunGard Institutional Brokerage Inc.
111. SunGard Investment Systems LLC
112. TD Security
113. The Joint Administrators of the Lehman European Group Administration
Companies
114. The Liverpool Limited Partnership
115. The Walt Disney Company / Disney
116. ThruPoint, Inc.
117. Time Warner
118. Tradeweb Markets LLC
119. Training the Street, Inc.
120. TransCanada Pipelines Limited
121. Trophy Hunter Investments Ltd
122. United Parcel Service, Inc. / UPS
123. Verizon Communications Inc.
124. WCCV
125. Weil Gotshal & Manges LLP